

For the calendar year 1999, or fiscal year

beginning \_\_\_\_\_, 19 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

Attach to your return

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 141, 120, 120A, 120S, 120X or 165	Your social security number or federal employer ID number
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## Number of vehicles for which you are claiming a credit

A	Number of new alternative fuel vehicles purchased or leased during the taxable year .....	A
B	Number of used alternative fuel vehicles purchased during the taxable year .....	B
C	Number of conventional vehicles converted to operate as alternative fuel vehicles during the taxable year .....	C
D	Number of converted vehicles purchased during the taxable year .....	D

## Part I Alternative Fuel Vehicle and Refueling Equipment Subtraction Allocated to 1999 from 1997 or 1998

Only individuals, partnerships, corporations (other than S corporations), estates and trusts may take this subtraction. *An S corporation cannot take this subtraction.*

The alternative fuel vehicle and refueling equipment subtraction was repealed beginning with the 1999 taxable year. However, if you were entitled to a subtraction for refueling equipment or vehicles purchased or converted during 1997 or 1998, you may still take one-third of the subtraction from those years which is allocable to 1999. Complete lines 1 through 5 below to figure the amount allocated to 1999 from 1997 or 1998.

	(a)	(b)	(c)
1	Allocation from taxable year ending <b>1997</b>	<b>1998</b>	
2	Tentative allocation amount (1/3 of total allowable subtraction.)		
3	Amount unallowable. See instructions.		
4	Amount allocated to current taxable year.		
5	Total amount allocated to 1999 taxable year. Enter the total here and also on your return, Form 140, page 2, line C23, Form 140PY, page 2, line D35, Form 140NR, page 2, line D27, Form 141, line 11e, Form 120, Schedule B, line B8, Form 120A, page 2, Schedule B, line B8, or Form 165, page 2, Schedule B, line B4.		

## Part II Alternative Fuel Vehicle Credit

Only individuals, corporations, and S corporations may take this credit. A partnership may pass this credit through to its partners. *An estate or a trust cannot take this credit.*

## Purchase or Lease of New Vehicles

## ● Purchase or Lease of New Low Emission Vehicles (LEV) Each Having a Gross Vehicle Weight of 12,000 Pounds or Less

6	Number of new low emission vehicles purchased or leased during the taxable year that have a gross vehicle weight of 12,000 pounds or less .....	6				
7	Enter the purchase price or lease amount of each vehicle .....	7	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
8	Multiply the amount on line 7 in each column by .30 .....	8				
9	Enter the amount from line 8 or \$5,000, whichever is more .....	9				
10	Add the amounts on line 9 in each column. <i>Enter the result</i> .....	10				
11	Total from continuation sheets if applicable .....	11				
12	Add lines 10 and 11. <i>Enter the total</i> .....	12				

● **Purchase or Lease of New Ultralow (ULEV) or Inherently Low (ILEV) Emission Vehicles**

13	Number of new ultralow or inherently low emission vehicles purchased or leased during the taxable year .....	13		
14	Enter the purchase price or lease amount of each vehicle .....	14	Vehicle 1	Vehicle 2
15	Multiply the amount on line 14 in each column by .40 .....	15		
16	Enter the amount from line 15 or \$7,500, whichever is more .....	16		
17	Add the amounts on line 16 in each column. <i>Enter the result</i> .....	17		
18	Total from continuation sheets if applicable .....	18		
19	Add lines 17 and 18. <i>Enter the total</i> .....	19		

● **Purchase or Lease of New Zero Emission Vehicles (ZEV)**

20	Number of new zero emission vehicles purchased or leased during the taxable year .....	20		
21	Enter the purchase price or lease amount of each vehicle .....	21	Vehicle 1	Vehicle 2
22	Multiply the amount on line 21 in each column by .50 .....	22		
23	Enter the amount from line 22 or \$10,000, whichever is more .....	23		
24	Add the amounts on line 23 in each column. <i>Enter the result</i> .....	24		
25	Total from continuation sheets if applicable .....	25		
26	Add lines 24 and 25. <i>Enter the total</i> .....	26		

● **Purchase or Lease of New Low Emission Vehicles (LEV) Each Having a Gross Vehicle Weight of Over 12,000 Pounds**

27	Number of new low emission vehicles purchased or leased during the taxable year that have a gross vehicle weight of over 12,000 pounds .....	27		
28	Enter the purchase price or lease amount of each vehicle .....	28	Vehicle 1	Vehicle 2
29	Multiply the amount on line 28 in each column by .30 .....	29		
30	Enter the amount from line 29 or \$30,000, whichever is more .....	30		
31	Add the amounts on line 29 in each column. <i>Enter the result</i> .....	31		
32	Total from continuation sheets if applicable .....	32		
33	Add lines 31 and 32. <i>Enter the total</i> .....	33		

**Purchase of Used Vehicles**

● **Purchase of Used Low Emission Vehicles (LEV) Each Having a Gross Vehicle Weight of 12,000 Pounds or Less**

34	Number of used low emission vehicles purchased during the taxable year that have a gross vehicle weight of 12,000 pounds or less .....	34		
35	Enter the purchase price of each vehicle .....	35	Vehicle 1	Vehicle 2
36	Multiply the amount on line 35 in each column by .15 .....	36		
37	Enter the amount from line 36 or \$2,500, whichever is more .....	37		
38	Add the amounts on line 37 in each column. <i>Enter the result</i> .....	38		
39	Total from continuation sheets if applicable .....	39		
40	Add lines 38 and 39. <i>Enter the total</i> .....	40		

● **Purchase of Used Ultralow (ULEV) or Inherently Low (ILEV) Emission Vehicles**

41	Number of used ultralow or inherently low emission vehicles purchased during the taxable year .....	41		
42	Enter the purchase price of each vehicle .....	42	Vehicle 1	Vehicle 2
43	Multiply the amount on line 42 in each column by .20 .....	43		
44	Enter the amount from line 43 or \$3,750, whichever is more .....	44		
45	Add the amounts on line 44 in each column. <i>Enter the result</i> .....	45		
46	Total from continuation sheets if applicable .....	46		
47	Add lines 45 and 46. <i>Enter the total</i> .....	47		

● **Purchase of Used Zero Emission Vehicles (ZEV)**

48	Number of used zero emission vehicles purchased during the taxable year .....	48		
49	Enter the purchase price of each vehicle .....	49	Vehicle 1	Vehicle 2
50	Multiply the amount on line 49 in each column by .25 .....	50	Vehicle 3	Vehicle 4
51	Enter the amount from line 50 or \$5,000, whichever is more .....	51		
52	Add the amounts on line 51 in each column. <i>Enter the result</i> .....	52		
53	Total from continuation sheets if applicable .....	53		
54	Add lines 52 and 53. <i>Enter the total</i> .....	54		

● **Purchase of Used Low Emission Vehicles (LEV) Each Having a Gross Vehicle Weight of Over 12,000 Pounds**

55	Number of used low emission vehicles purchased during the taxable year that have a gross vehicle weight of over 12,000 pounds .....	55		
56	Enter the purchase price of each vehicle .....	56	Vehicle 1	Vehicle 2
57	Multiply the amount on line 56 in each column by .15 .....	57	Vehicle 3	Vehicle 4
58	Enter the amount from line 57 or \$15,000, whichever is more .....	58		
59	Add the amounts on line 58 in each column. <i>Enter the result</i> .....	59		
60	Total from continuation sheets if applicable .....	60		
61	Add lines 59 and 60. <i>Enter the total</i> .....	61		

**Conversions of Conventional Vehicles (With a Gross Vehicle Weight of 12,000 Pounds or Less) to Run on Alternative Fuel**

● **Conversion of Conventional Vehicles That Have a Gross Vehicle Weight of 12,000 Pounds or Less**

62	Number of conventional vehicles (with gross vehicle weight of 12,000 pounds or less) converted to operate on an alternative fuel .....	62		
63	Enter the cost of each vehicle .....	63	Vehicle 1	Vehicle 2
64	Multiply the amount on line 63 in each column by .30 .....	64	Vehicle 3	Vehicle 4
65	Enter the amount from line 64 or \$5,000, whichever is more .....	65		
66	Add the amounts on line 65 in each column. <i>Enter the result</i> .....	66		
67	Total from continuation sheets if applicable .....	67		
68	Add lines 66 and 67. <i>Enter the total</i> .....	68		

**Purchases of Converted Vehicles (With a Gross Vehicle Weight of 12,000 Pounds or Less)**

● **Purchase of Converted Vehicles (With a Gross Vehicle Weight of 12,000 Pounds or Less)**

69	Number of converted vehicles (with gross vehicle weight of 12,000 pounds or less) purchased during the taxable year .....	69		
70	Enter the purchase price of each vehicle .....	70	Vehicle 1	Vehicle 2
71	Multiply the amount on line 70 in each column by .15 .....	71	Vehicle 3	Vehicle 4
72	Enter the amount from line 71 or \$2,500, whichever is more .....	72		
73	Add the amounts on line 72 in each column. <i>Enter the result</i> .....	73		
74	Total from continuation sheets if applicable .....	74		
75	Add lines 73 and 74. <i>Enter the total</i> .....	75		

**Total Part II Credit**

76	Total alternative fuel vehicle credit for all vehicles except conversions and purchases of converted vehicles each having a gross vehicle weight of over 12,000 pounds. Add the amounts on lines 12, 19, 26, 33, 40, 47, 54, 61, 68, and 75. <i>Enter the total here</i> .....	76		
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**Part III** Note: The Part III credit must be taken over a period of at least 3 consecutive taxable years, but not more than 5. There is no carryover for the credit from Part III. Taxpayers claiming a credit from Part III must complete Part VI.

### Conversions of Conventional Vehicles (With a Gross Vehicle Weight of Over 12,000 Pounds) to Run on Alternative Fuel

77	Number of conventional vehicles (with a gross vehicle weight of over 12,000 pounds) converted to operate on an alternative fuel .....					77
78	Enter the cost of each vehicle .....	78	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
79	Multiply the amount on line 78 in each column by .30 .....	79				
80	Enter the amount from line 79 or \$30,000, whichever is more .....	80				
81	Add the amounts on line 80 in each column. <i>Enter the result</i> .....	81				
82	Total from continuation sheets if applicable .....	82				
83	Add lines 81 and 82. <i>Enter the total</i> .....	83				

### Purchases of Converted Vehicles (With a Gross Vehicle Weight of Over 12,000 Pounds)

84	Number of converted vehicles (with a gross vehicle weight of over 12,000 pounds) purchased during the taxable year .....					84
85	Enter the purchase price of each vehicle .....	85	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
86	Multiply the amount on line 85 in each column by .15 .....	86				
87	Enter the amount from line 86 or \$15,000, whichever is more .....	87				
88	Add the amounts on line 87 in each column. <i>Enter the result</i> .....	88				
89	Total from continuation sheets if applicable .....	89				
90	Add lines 88 and 89. <i>Enter the total</i> .....	90				

#### Total Part III Credit

91	Total alternative fuel vehicle credit for purchasing or converting vehicles (each having a gross vehicle weight of over 12,000 pounds) during the taxable year. Add the amounts on lines 83 and 90. <i>Enter the total here</i> .....	91	
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### Part IV

**S Corporations Only - Special S Corporation Election and Shareholder's Share of Credit**

92 The S corporation has made an irrevocable election for the taxable year ending \_\_\_\_\_, \_\_\_\_ to:

(CHECK ONLY ONE BOX)

☐ 1 Claim the alternative fuel vehicle credit as shown on Part II, line 76 and Part III, line 91 (for the taxable year mentioned above);

OR

☐ 2 Pass the credit as shown on Part II, line 76 and Part III, line 91 (for the taxable year mentioned above) through to its shareholders.

Signature

Title

Date

Complete Form 313 through line 92. Then, if passing the credit through to the shareholders, complete lines 93 through 96 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 313.

93 Name of shareholder \_\_\_\_\_

94 Shareholder's TIN \_\_\_\_\_

95 Shareholder's share of the amount on Part II, line 76. \_\_\_\_\_

96 Shareholder's share of the amount on Part III, line 91. \_\_\_\_\_

### Part V

**Partnerships Only - Partner's Share of Credit**

Complete Form 313 through line 91. Then complete lines 97 through 100 separately for each partner. Furnish each partner with a copy of the completed Form 313.

97 Name of partner \_\_\_\_\_

98 Partner's TIN \_\_\_\_\_

99 Partner's share of the amount on Part II, line 76. \_\_\_\_\_

100 Partner's share of the amount on Part III, line 91. \_\_\_\_\_

**Part VI Current Year Part III Credit**

**Note:** You must complete Part VI if there is any amount entered on Part III, lines 77 through 91. The credit from Part III, line 91 must be taken over a period of at least 3 consecutive taxable years, but no more than 5 years. There is no carryover for this credit. Complete lines 101 to 106 below to figure how much of the credit you are taking on your return for the current taxable year.

	(a) Year of Original Credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Amount Available for Current Taxable Year	(e) Amount Being Claimed for the Current Taxable Year
101					
102					
103					
104					
105					
106	<b>Total</b>				

**Part VII Available Credit Carryover**

	(a)	(b)	(c)	(d)
	Carryover credit from taxable year ending	Original credit amount	Amount previously used	Available carryover Subtract column (c) from column (b)
107				
108				
109				
110				
111				
112	Total available carryover			

**Part VIII Total Available Credit**

- 113** Current year's Part II credit. Individuals, corporations and S corporations electing to take the credit - *enter the amount from Part II, line 76. S corporation shareholders - enter the amount from Part IV, line 95.*  
Partners of a partnership - *enter the amount from Part V, line 99* .....
- 114** Current year's Part III credit. All taxpayers, enter the amount from Part VI, line 106 column (e) .....
- 115** Available credit carryover from Part VII, line 112, column (d) .....
- 116** Total available credit. *Add lines 113, 114, and 115. Enter the total* .....
- Individuals - *enter the total available credit on Arizona Form 301, Part I, line 9.*  
Corporations (including S corporations that elected to take the credit) - *enter the total available credit on Arizona Form 300, Part I, line 9.*

<b>113</b>		
<b>114</b>		
<b>115</b>		
<b>116</b>		